ATTACHMENT TO EXAMINER'S AMENDMENT 09/926,163

Claim 1 (Currently Amended): An isolated sorbitol dehydrogenase having the following physicochemical properties:

- (a) action: catalyzes the reaction converting D-sorbitol to a L-sorbose;
- (b) molecular weight: about 54 kDa;
- (c) coenzyme: NAD (P) dependent; and
- (d) substrate specificity: specifically oxidizes sorbitol, mannitol and arabitol, but does not act on xylitol, ribitol, inositol or glycerol.

wherein said sorbitol dehydrogenase is derived from the strain Gluconobacter oxydans G624.

Claim 2 (Cancelled):

Claim 3-4 (Cancelled):

Claim 5 (Currently Amended): An isolated polypeptide comprising SEQ ID NO: 2 or a fragment of SEO ID NO: 2 which has sorbitol dehydrogenase activity

sorbitol dehydrogenase which is the following protein (a) or (b):

- (a) a protein consisting of an amino acid sequence shown in SBQ ID NO: 2; or
- (b) a protein consisting of the same amino acid sequence as (a) above, except that one to several amino acids is (are) deleted, substituted, inserted, added or modified, and catalyzing the reaction converting D sorbitol to L-sorbose.

Claim 6-9 (Cancelled):

Claim 10 (Cancelled):

Claim 11-48 (Cancelled)

Claim 49 (Currently Amended): The isolated sorbitol dehydrogenese of claim 5, comprising an amino acid sequence which consists of SEQ ID NO: 2 or a fragment thereof that has sorbitol dehydrogenese activity The polypeptide of claim 5, which comprises SEQ ID NO: 2.

Claim 50 (New): The polypeptide of claim 5, which comprises a fragment of SEQ ID NO: 2, which has sorbitol dehydogenase activity.

Claim 51 (New): The polypeptide of claim 5, which consists of SEQ ID NO: 2.